

CITY OF NEWTON, MASSACHUSETTS
TRUST AND AGENCY FUNDS
COMBINING LEVEL BALANCE SHEET
March 31, 2015

	Chaffin Education Fund	Scovell Education Fund	Cousens Fund	Swain Scholarship Fund	Oak Hill Scholarship Fund	Newton High School Scholarship Fund
ASSETS:						
Petty cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & temporary investments	-	-	67,412	44,803	54,717	16,130
Investments	5,590,934	1,325,463	2,207,652	-	-	-
Interest and dividends receivable	9,034	5,204	182	-	-	-
Travel advances	-	-	-	-	-	-
Other accounts receivable	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total Assets	<u>5,599,968</u>	<u>1,330,667</u>	<u>2,275,246</u>	<u>44,803</u>	<u>54,717</u>	<u>16,130</u>
LIABILITIES & FUND BALANCES:						
Warrants payable	-	-	-	-	-	-
Employee payroll deductions payable	-	-	-	-	-	-
Due to General fund	154,493	48,967	-	-	-	-
Student activity funds	-	-	-	-	-	-
NEDA Chestnut Hill Square IDAA liquidity reserve	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>154,493</u>	<u>48,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Non expendable trust purposes	170,800	472,500	1,353,807	5,000	-	2,750
Fund Balance - Unrealized investment gains/(losses)	392,274	175,182	361,524	-	-	-
Fund Balance - Undisbursed Awards	187,500	18,000	-	1,000	-	-
Fund Balance - Accrued interest and dividends	9,034	5,204	182	-	-	-
Fund Balance - Expendable trust purposes	<u>4,685,867</u>	<u>610,814</u>	<u>559,733</u>	<u>38,803</u>	<u>54,717</u>	<u>13,380</u>
Total Fund Balances	<u>5,445,475</u>	<u>1,281,700</u>	<u>2,275,246</u>	<u>44,803</u>	<u>54,717</u>	<u>16,130</u>
Total Liabilities & Fund Balances	\$ <u>5,599,968</u>	\$ <u>1,330,667</u>	\$ <u>2,275,246</u>	\$ <u>44,803</u>	\$ <u>54,717</u>	\$ <u>16,130</u>

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March 31, 2015

	North High Scholarship Fund	H. Ferguson Scholarship Fund	Maria Vallone Scholarship Fund	Elicker Award Fund	NSHS Scholarship Fund	Morganthal Scholarship Fund
ASSETS:						
Petty cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & temporary investments	31,183	54,324	2,448	25,678	166,758	2,864
Investments	701,297	-	-	-	-	-
Interest and dividends receivable	1,652	-	-	-	-	-
Travel advances	-	-	-	-	-	-
Other accounts receivable	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total Assets	<u>734,132</u>	<u>54,324</u>	<u>2,448</u>	<u>25,678</u>	<u>166,758</u>	<u>2,864</u>
LIABILITIES & FUND BALANCES:						
Warrants payable	-	-	-	-	-	-
Employee payroll deductions payable	-	-	-	-	-	-
Due to General fund	-	-	-	-	-	-
Student activity funds	-	-	-	-	-	-
NEDA Chestnut Hill Square IDAA liquidity reserve	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Non expendable trust purposes	-	-	-	-	-	2,279
Fund Balance - Unrealized investment gains/(losses)	83,973	-	-	-	-	-
Fund Balance - Undisbursed Awards	61,450	1,500	1,000	-	8,650	-
Fund Balance - Accrued interest and dividends	1,652	-	-	-	-	-
Fund Balance - Expendable trust purposes	<u>587,057</u>	<u>52,824</u>	<u>1,448</u>	<u>25,678</u>	<u>158,108</u>	<u>585</u>
Total Fund Balances	<u>734,132</u>	<u>54,324</u>	<u>2,448</u>	<u>25,678</u>	<u>166,758</u>	<u>2,864</u>
Total Liabilities & Fund Balances	\$ <u>734,132</u>	\$ <u>54,324</u>	\$ <u>2,448</u>	\$ <u>25,678</u>	\$ <u>166,758</u>	\$ <u>2,864</u>

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	Solomon Scholarship Fund	Betts Scholarship Fund	Cunningham Scholarship Fund	Bd of Aldermen Scholarship Fund	Mann Fig Newton Scholarship Fund	Student Athletic Scholarship Fund
ASSETS:						
Petty cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & temporary investments	11,665	10,241	3,192	12,285	47,759	50,919
Investments	-	-	-	-	-	-
Interest and dividends receivable	-	-	-	-	-	-
Travel advances	-	-	-	-	-	-
Other accounts receivable	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total Assets	<u>11,665</u>	<u>10,241</u>	<u>3,192</u>	<u>12,285</u>	<u>47,759</u>	<u>50,919</u>
LIABILITIES & FUND BALANCES:						
Warrants payable	-	-	-	-	-	-
Employee payroll deductions payable	-	-	-	-	-	-
Due to General fund	-	-	-	-	-	-
Student activity funds	-	-	-	-	-	-
NEDA Chestnut Hill Square IDAA liquidity reserve	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Non expendable trust purposes	4,677	1,597	2,987	191	40,000	40,000
Fund Balance - Unrealized investment gains/(losses)	-	-	-	-	-	-
Fund Balance - Undisbursed Awards	-	-	-	-	-	-
Fund Balance - Accrued interest and dividends	-	-	-	-	-	-
Fund Balance - Expendable trust purposes	<u>6,988</u>	<u>8,644</u>	<u>205</u>	<u>12,094</u>	<u>7,759</u>	<u>10,919</u>
Total Fund Balances	<u>11,665</u>	<u>10,241</u>	<u>3,192</u>	<u>12,285</u>	<u>47,759</u>	<u>50,919</u>
Total Liabilities & Fund Balances	\$ <u>11,665</u>	\$ <u>10,241</u>	\$ <u>3,192</u>	\$ <u>12,285</u>	\$ <u>47,759</u>	\$ <u>50,919</u>

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	Kendrick Welfare Fund	Read Charity Fund	Spear Infirmary Fund	Mabel Riley Senior Fund	Local Tax Relief Fund	Gorin Scholarship Fund
ASSETS:						
Petty cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & temporary investments	3,126	43,388	4,685	38,218	2,067	-
Investments	-	-	-	-	-	-
Interest and dividends receivable	-	-	-	-	-	-
Travel advances	-	-	-	-	-	-
Other accounts receivable	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
Total Assets	<u>3,126</u>	<u>43,388</u>	<u>4,685</u>	<u>38,218</u>	<u>2,067</u>	<u>-</u>
LIABILITIES & FUND BALANCES:						
Warrants payable	-	-	-	-	-	-
Employee payroll deductions payable	-	-	-	-	-	-
Due to General fund	-	-	-	-	-	-
Student activity funds	-	-	-	-	-	-
NEDA Chestnut Hill Square IDAA liquidity reserve	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Non expendable trust purposes	3,000	40,000	500	5,000	-	-
Fund Balance - Unrealized investment gains/(losses)	-	-	-	-	-	-
Fund Balance - Undisbursed Awards	-	-	-	-	-	-
Fund Balance - Accrued interest and dividends	-	-	-	-	-	-
Fund Balance - Expendable trust purposes	<u>126</u>	<u>3,388</u>	<u>4,185</u>	<u>33,218</u>	<u>2,067</u>	<u>-</u>
Total Fund Balances	<u>3,126</u>	<u>43,388</u>	<u>4,685</u>	<u>38,218</u>	<u>2,067</u>	<u>-</u>
Total Liabilities & Fund Balances	\$ <u>3,126</u>	\$ <u>43,388</u>	\$ <u>4,685</u>	\$ <u>38,218</u>	\$ <u>2,067</u>	\$ <u>-</u>

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	Arnold Daniels Fund	OPEB Fund	Agency Fund	Combining Total
ASSETS:				
Petty cash	\$ -	\$ -	\$ 139,387	\$ 139,387
Cash & temporary investments	24,910	88,456	3,162,510	3,969,738
Investments	-	1,748,643	-	11,573,989
Interest and dividends receivable	-	-	-	16,072
Travel advances	-	-	7,000	7,000
Other accounts receivable	-	-	3,406	3,406
Loans receivable	-	-	-	-
Total Assets	<u>24,910</u>	<u>1,837,099</u>	<u>3,312,303</u>	<u>15,709,592</u>
LIABILITIES & FUND BALANCES:				
Warrants payable	-	-	-	-
Employee payroll deductions payable	-	-	498,263	498,263
Due to General fund	-	-	-	203,460
Student activity funds	-	-	763,598	763,598
NEDA Chestnut Hill Square IDAA liquidity reserve	-	-	1,163,000	1,163,000
Other liabilities	-	-	884,036	884,036
Deferred revenue	-	-	3,406	3,406
Total Liabilities	<u>-</u>	<u>-</u>	<u>3,312,303</u>	<u>3,515,763</u>
 Fund Balance - Non expendable trust purposes	-	-	-	2,145,088
Fund Balance - Unrealized investment gains/(losses)	-	-	-	1,012,953
Fund Balance - Undisbursed Awards	-	-	-	279,100
Fund Balance - Accrued interest and dividends	-	-	-	16,072
Fund Balance - Expendable trust purposes	24,910	1,837,099	-	8,740,616
Total Fund Balances	<u>24,910</u>	<u>1,837,099</u>	<u>-</u>	<u>12,193,829</u>
 Total Liabilities & Fund Balances	 <u>\$ 24,910</u>	 <u>\$ 1,837,099</u>	 <u>\$ 3,312,303</u>	 <u>\$ 15,709,592</u>